COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmember Knapp

AN EXPEDITED ACT to:

(1) exempt certain private golf courses and agricultural tourism activities from the admissions and amusement tax; and

(2) generally amend the law authorizing the admissions and amusement tax.

By amending
Montgomery County Code
Chapter 52, Taxation
Section 52-16A

The County Council for Montgomery County, Maryland approves the following Act:
Sec. 1. Section 52-16A is amended as follows:

52-16A. Admissions and amusement tax.

* * *

(b) In addition to the exemptions listed in Section 4-103 of the Tax-General Article, the following gross receipts are exempt from this tax:

(1) gross receipts used exclusively for community or civic improvement by a not for profit community association as defined by Section 4-104(a) of the Tax-General Article;

(2) gross receipts from any charge for admission to a concert or theatrical event of a not for profit organization organized to present or offer any of the performing arts as defined by Section 4-104(b) of the Tax-General Article;

(3) gross receipts from any admissions and amusement charge by the County Board of Education or Montgomery College, or by any County, bi-county, or municipal government agency, including the Revenue Authority and the Maryland-National Capital Park and Planning Commission; [and]

(4) gross receipts from any admissions and amusement charge levied by an arts and entertainment enterprise or qualifying residing artist in an arts and entertainment district designated under state law; [and]

(5) gross receipts from any public daily fee golf course for which admission or a playing fee is charged; and

(6) gross receipts from any activity related to agricultural tourism for which admission is charged. Agricultural tourism means the act of visiting a farm, vineyard, winery, or orchard for
entertainment, education, or participation in agricultural
activities. Agricultural tourism does not include any activity at
a County fair.

* * *

Sec. 2. Expedited effective date.

The Council declares that this legislation is necessary for the immediate
protection of the public interest. This Act takes effect on October 1, 2007.

Approved:

Marilyn J. Prisner, President, County Council

Isiah Leggett, County Executive

This is a correct copy of Council action.

Linda M. Lauer, Clerk of the Council